

Utilisation of Unforeseen recoveries.

OFFICIAL MEMORANDUM.

O.M. No. FL. (B). 411-511—BUD. 70-52-2, DATED BANGALORE,
THE 7TH APRIL 1953.

It has been brought to the notice of the Government by the Accountant-General that in several grants unanticipated credits have been utilised to cover excess under the grants. Such a procedure is highly irregular, against the rules and should be avoided. The following procedure is, therefore, prescribed to secure that Controlling Officers do not utilise savings due to unforeseen recoveries for financing expenditure not approved by the Legislature.

(a) Savings in the sub-heads of grants accommodating recoveries will not be available for re-appropriation to cover excess under other sub-heads except sub-heads accommodating other recoveries. The unutilised savings in these sub-heads will be allowed to lapse and suitably explained in the Appropriation Accounts.

(b) The approval of the Legislative Assembly to any additional expenditure over the amount voted by it for the gross expenditure in a grant will be taken by means of a supplementary grant. The supplementary grant will take into account the unforeseen additional recoveries in the course of the year and will be taken for the net excess over the total grant, details of the gross expenditure and of the recoveries being placed before the Assembly. If the net effect of the additional recoveries is to reduce the total expenditure against the grant to a figure less than the original grant or to reduce it to a minus figure, the Assembly's approval to the increase in the gross expenditure will be taken by means of a token grant.

2. The excess under the sub-heads for gross expenditure which would have been covered by re-appropriation of savings but for the prohibition in sub-paragraph (a) will be suitably explained in the Appropriation Accounts.

3. The procedure set out in paragraph 1 will apply *mutatis mutandis* to non-voted expenditure. These provisions will be incorporated in the Budget Manual which will be issued separately.

M. SHAMANNA,

Secretary to Government,
Finance Department.

Directs that report of Transfer of Charge of Gazetted Officers should be sent to the Accountant-General without delay.

CIRCULAR.

No. FL. (B) 615-715—C.R. 2-53-1, DATED BANGALORE, THE 10TH APRIL 1953.

As per Article 142, Mysore Financial Code, Volume I, "every transfer of charge of a Gazetted Government Servant proceeding on leave or on transfer or returning from leave should, without fail, be reported by post on the same day to the Accountant-General."

The Accountant-General, Mysore, has brought to notice several cases of breach of the above provisions.

All the Heads of Departments are requested to follow the Code Rules strictly, and issue suitable instructions in this regard to all subordinate Gazetted Officers for their guidance and avoidance of delays.

M. SHAMANNA,

Secretary to Government,
Finance Department.